

SIKKIM
GOVERNMENT  **GAZETTE**

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAX DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GANGTOK - 737101, SIKKIM**

No. 114/CTD/2012

Date 16/1/2012

NOTIFICATION

In exercise of the powers conferred by section 11 of the Sikkim Transport Infrastructure Development Fund Act, 2004 (2 of 2004), the State Government hereby makes the following rules further to amend the Sikkim Transport Infrastructure Development Fund Rules, 2004, namely:-

Short title, extent and commencement	1.	(1) These rules may be called the Sikkim Transport Infrastructure Development Fund (Amendment) Rules, 2011. (2) They shall extend to the whole of Sikkim. (3) They shall come in to force on the date of their publication in the Official Gazette.
Amendment of rule 2	2.	In the Sikkim Transport Infrastructure Development Fund Rules, 2004, (hereinafter referred to as the said rules), in sub-rule(1) of rule 2, after clause (e), the following clause shall be inserted, namely:- "(f) "registering authority" means the person(s) appointed under sub-section (1) of section 3 of the Sikkim Sales Tax Act, 1983 and as specified under rule 6 of the Sikkim Sales Tax Rules, 1983."
Insertion of new rule 2A	3.	In the said rules, after rule 2, the following rules shall be inserted, namely:-

"2A – Registration

(1) Every person referred to in sub-section (1) and sub-section (2) of section 3A of the Act shall apply for registration in prescribed Form II.

- (2) The application form shall be accompanied with proof of payment of ₹100 (rupees one hundred only) as registration fee under appropriate revenue receipt head.
- (3) The person applying for registration shall furnish certified copies of trade license, company or partnership or firm registration certificate, as the case may be, contract enlistment certificate, Sikkim Value Added Tax or Sikkim Sales Tax registration certificate, as the case may be and Central Sales Tax registration certificate if it has been so registered: Provided that the applicant shall furnish such other documents as the registering authority may demand to establish the authenticity of the application.
- (4) The applicant shall furnish security of such amount as the registering authority may determine taking into account the volume of business and other relevant facts.
- (5) When the appropriate registering authority is satisfied that the dealer has correctly given all the requisite information and copies of prescribed documents are filed, he shall register the dealer and issue a certificate of registration in Form III to a dealer:
Provided that such authority may conduct verification before issuing the certificate as he may deem necessary."

K.N. Bhutia, IAS
Commissioner-Cum-Secretary.